



W.P.No.44690 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44690 of 2025

and

W.M.P.Nos.49870 and 49872 of 2025

Tvl.Madhura Exports

Represented by its Partner

Kamal Kumar Sharma

... Petitioner

Vs.

The Assistant Commissioner (ST),

Ayanavaram Assessment Circle,

No.F.50, First Avenue, Anna Nagar East,

Chennai – 600 102.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the detailed impugned order dated 09.12.2024 bearing Reference No.GSTIN/33AAYFM2018/e1ZD/2023-24, along with the summary order DRC – 07 dated the same day Ref.No.ZD331224063655H passed by the



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Respondent and quash the same.

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For Petitioner : Mr.P.Gowtham
For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice
for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission
itself with the consent of the learned counsel for the Petitioner and the
learned Government Advocate for the Respondent.

3. The Petitioner is before this Court against the impugned order
dated 09.12.2024 which was preceded by a Show Cause Notice in GST DRC-
01 dated 13.04.2024 issued for the tax period 2023 – 2024.



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4. A reading of the impugned order indicates that it is a detailed order after considering the Petitioner's reply dated 28.10.2024 and 21.11.2024. The Petitioner has neither filed a reply in time nor approached this Court within reasonable time. Instead, the Petitioner has filed this Writ Petition only on 11.11.2025 and brought this case before this Court for admission today.

5. The learned counsel for the Petitioner submits that the Petitioner may be given a liberty to file a Statutory Appeal subject to any reasonable terms to be fixed by this Court.

6. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.



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7. Considering the same this Writ Petition is disposed of by giving liberty to the Petitioner to file an appeal before the Appellate Authority subject to the Petitioner depositing 50% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

8. In case the Petitioner complies with the above stipulations, the Appellate Authority shall proceed to pass a final order on merits without reference to limitation and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

9. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the



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tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

10. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

11. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

25.11.2025

Neutral Citation: Yes/No
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To:
The Assistant Commissioner (ST),
Ayanavaram Assessment Circle,
No.F.50, First Avenue, Anna Nagar East,
Chennai – 600 102.



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C.SARAVANAN, J.

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